

**State Tax Commission
Michigan Master Assessing Officer 4 (MMAO) Program FAQ's**

What is the MMAO program?

The MMAO program is a two part program designed to prepare assessing officers to hold the Master Level Assessing Officer Certification.

Who can apply to the Program?

Individuals who have held a Michigan Advanced Assessing Officer (MAAO) Certification for two years may apply to the program.

Are there prerequisite courses?

No, the two part program includes all of the required course work.

Is there an entrance exam?

No, there is no entrance exam.

How do I apply to get into the program?

Once you have held your MAAO certification for two years, you can apply to the program. Applications must be received by the State Tax Commission (STC) by March 1 in order to receive consideration.

How do you decide who is accepted into the program?

The students are selected based on points based admission criteria. Those criteria are confidential and not released.

If I don't get in do I have to reapply?

Yes.

How long is the program?

The program is a two year program.

When is the program offered?

The program begins June 1 each year.

What is the format for the program?

The first part of the program covers the former MMAO prerequisite classes. This portion of the program is an on-line lecture hybrid and is taught in a semester format. Students have on-line posting requirements and assignments due for each semester. During each semester, students will attend a practicum session(s) with their instructor in the Lansing area. Students will then take an exam at the end of each semester.

What am I going to study over the four semesters?

The four areas include: Depreciation & Obsolescence, Advanced Income, Appraisal Review & Evaluation and *The Guide* (which includes components of the case study).

What happens during the second part of the program?

The second part of the program is when you will write your case study. The case study is broken down into four semesters. You will meet with your Panel following the submission of each section of the case study.

Is that all I have to do during the second part?

No, there are also assignments due during each semester.

How is the program graded?

The program is a point's based program. Points are given for on-line postings, assignments and the exam at the end of each semester. The case study is graded according to *The Guide*. Students must receive 80% of the total possible points at the end of the program in order to become Michigan Master Assessing Officers.

Is there an overall exam that I have to take at the end?

No, there is no overall exam but there is an oral exam at the end of the program.

What is the format for the oral exam?

The oral exam consists of a presentation, oral essay questions and multiple choice questions.

Is there a study guide for the oral exam?

No, but students should use their material from the first year of the program to study for the oral exam.

How much does the program cost?

The current cost of the program is \$4,000, paid in eight payments of \$500 each that are due at the beginning of each semester.

Is it true I am going to be on probation after I graduate?

No, Michigan Master Assessing Officers are not placed on probation at the end of the program.

I heard it is impossible to fail out of the program once you get in?

That is not true. MMAO students must achieve a minimum 70% for each semester. Students whose overall semester grade falls between 65% and 70% will be allowed one probationary semester to bring their accumulative overall grade to 70% or above. If after the probationary semester your grade remains below 70%, you are removed from the program. Students whose overall grade is below 65% at the end of any semester are removed from the program.

Is it true that if I want to be an Equalization Director I have to first finish the MMAO program and then take another year long program to obtain an Equalization Director Certification?

No, that is not true. The Commission had discussed at one time offering an Equalization Director Certification or Designation but no program has been developed and there is no plan to develop a program in the foreseeable future.